

Exhibit No.	Description	Confidential
Debtors' Exhibit 1	Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.	
Debtors' Exhibit 2	Disclosure Statement for the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al. (the "Disclosure Statement")	
Debtors Exhibit 3	Supplement to the Seventh Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al.	
Debtors' Exhibit 4	2017 Commonwealth Fiscal Plan, certified by the Oversight Board on March 13, 2017	
Debtors' Exhibit 5	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on April 19, 2018	
Debtors' Exhibit 6	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on June 29, 2018	
Debtors' Exhibit 7	2018 Commonwealth Fiscal Plan, certified by the Oversight Board on October 23, 2018	
Debtors' Exhibit 8	2019 Commonwealth Fiscal Plan, certified by the Oversight Board on May 9, 2019	
Debtors' Exhibit 9	2020 Commonwealth Fiscal Plan, certified by the Oversight Board on May 27, 2020	
Debtors' Exhibit 10	2021 Commonwealth Fiscal Plan, certified by the Oversight Board on April 23, 2021	
Debtors' Exhibit 11	2022 Commonwealth Budget, certified by the Oversight Board on June 30, 2021	
Debtors' Exhibit 12	2021 Commonwealth Budget, certified by the Oversight Board on June 30, 2020	
Debtors' Exhibit 13	2020 Commonwealth Budget, certified by the Oversight Board on June 30, 2019	
Debtors' Exhibit 14	2019 Commonwealth Budget, certified by the Oversight Board on June 30, 2018	
Debtors' Exhibit 15	2018 Commonwealth Budget, certified by the Oversight Board on June 30, 2017	

Exhibit No.	Description	Confidential
Debtors' Exhibit 16	Amended and Restated Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth of Puerto Rico, the Puerto Rico Public Buildings Authority, and the Employee Retirement System of the Government of the Commonwealth of Puerto Rico, certain GO Bondholders and PBA Bondholders, Assured Guaranty Corp. and Assured Municipal Corp., Syncora Guarantee Inc., and National Public Finance Guarantee Corporation (July 12, 2021)	
Debtors' Exhibit 17	HTA/CCDA Related Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth and the Puerto Rico Highways and Transportation Authority, certain holders of HTA Bond Claims, certain holders of CCDA Bond Claims, Assured and National (the "HTA/CCDA PSA") (May 5, 2021)	
Debtors' Exhibit 18	PRIFA Related Plan Support Agreement, by and among the Oversight Board, as representative of the Commonwealth, certain holders of PRIFA Bond Claims, Ambac Assurance Corp., and Financial Guaranty Insurance Company (the "PRIFA PSA") (July 27, 2021)	
Debtors' Exhibit 19	Amended and Restated Stipulation (A) Allowing Claims of ERS Bondholders, (B) Staying Pending Litigation, and (C) Providing for Treatment of Claims of ERS Bondholders and Dismissal of Pending Litigation Pursuant to a Plan of Adjustment (the "ERS Stipulation") (April 2, 2021)	
Debtors' Exhibit 20	Plan Support Agreement ("Retiree Committee PSA"), dated as of June 7, 2019, by and between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and the Official Committee of Retirees	
Debtors' Exhibit 21	Plan Support Agreement ("AFSCME PSA," and together with the GO/PBA PSA, the HTA/CCDA PSA, the PRIFA Related PSA, and the Retiree Committee PSA, the "Plan Support Agreements"), dated as of June 7, 2019, by and between the Financial Oversight and Management Board for Puerto Rico, as representative of the Commonwealth of Puerto Rico, and the American Federation of State, County, and Municipal Employees International Union, AFL-CIO	

Exhibit No.	Description	Confidential
Debtors' Exhibit 22	Stipulation providing for resolution of disputes regarding the PRIFA bond anticipation notes ("PRIFA BANs") (the "PRIFA BANs Stipulation") (February 22, 2021)	
Debtors' Exhibit 23	UCC Letter Agreement (July 12, 2021)	
Debtors' Exhibit 24	Fiscal Plan Macroeconomic Overview and Revised Plan of Adjustment Proposal (August 18, 2020)	
Debtors' Exhibit 25	August 24 PSA Creditors Proposal (exchanged on August 24, 2020, publicly disclosed on September 30, 2020)	
Debtors' Exhibit 26	Settlement agreement and memorandum of understanding, Vaqueria Tres Monjitas, Inc. and Suiza Dairy, Inc. v. Naftali Soto Santiago, et al., Case No. 04-1840 (DRD) (October 29, 2013)	
Debtors' Exhibit 27	Puerto Rico Green Energy Incentives Act, Act No. 83-2010, as incorporated under the New Incentives Code, Act 60-2019 (the "Energy Incentive Act")	
Debtors' Exhibit 28	PSA Announcement Presentation (2021.02.23) vFinal.pdf	
Debtors' Exhibit 29	Puerto Rico's Proposed Plan of Adjustment Benefits (August 23, 2021)	
Debtors' Exhibit 30	Cash Bridge (August 23, 2021)	
Debtors' Exhibit 31	Public Meeting - September 17, 2021 - Presentation - Plan of Adjustment	
Debtors' Exhibit 32	International Monetary Fund, The Bahamas: Staff Report for the 2019 Article IV Consultation	
Debtors' Exhibit 33	Joint Resolution 85-2020 (November 18, 2020)	
Debtors' Exhibit 34	Barb Rosewicz, Justin Theal & Joe Fleming, States' Total Rainy Day Funds Fall for First Time Since Great Recession, The Pew Charitable Trusts (May 17, 2021)	
Debtors' Exhibit 35	Best Practices: Fund Balance Guidelines for the General Fund, Government Finance Officers Association (GFOA) (Approved September, 30, 2015)	
Debtors' Exhibit 36	International Monetary Fund W. Hemisphere Dept., The Bahamas: 2019 Article IV Consultation-Press Release; and Staff Report, International Monetary Fund, Country Report No. 19/198 (July 1, 2019)	

Exhibit No.	Description	Confidential
Debtors' Exhibit 37	The Fiscal Survey of States, Spring 2021, National Association of State Budget Officers	
Debtors' Exhibit 38	Feds and Puerto Rico Reach Deal Allowing Disaster Recovery Loans to Start Flowing. NPR, March 22, 2018	
Debtors' Exhibit 39	Rainy Day Fund Structures, National Conference of State Legislatures	
Debtors' Exhibit 40	Recovery Fund Guidelines	
Debtors' Exhibit 41	Recovery Fund Overview	
Debtors' Exhibit 42	A Risk Bases Analysis of General Fund Requirements	
Debtors' Exhibit 43	Submission by AAFAF/Conway to Ernst & Young dated December 11, 2020	Confidential
Debtors' Exhibit 44	City of Detroit - Plan of Adjustment - 40 year projections	
Debtors' Exhibit 45	PROMESA Section 211 Report on the Puerto Rico Retirement Systems (September 2019)	
Debtors' Exhibit 46	Sistema de Retiro para Maestros - Total of benefits paid for fiscal year 2018-2021	Confidential
Debtors' Exhibit 47	Milliman Letter re PRTRS —Benefit Payment and Member Contribution Projections Reflecting the 2018 Voluntary Transition Program (February 20, 2019)	Confidential
Debtors' Exhibit 48	Sistema de Retiro para Maestros - Total of benefits paid for fiscal year 2018-2021	Confidential
Debtors' Exhibit 49	Spreadsheet including information for incorporation into April 2021 Commonwealth certified fiscal plan	Confidential
Debtors' Exhibit 50	Roster de empleados - 4 - enero - 2021	Confidential
Debtors' Exhibit 51	TRS PayGo Expense Dec 2020	Confidential

Exhibit No.	Description	Confidential
Debtors' Exhibit 52	Oversight Board Average Statistics by Pension Class (July 9, 2021)	Confidential
Debtors' Exhibit 53	Retiree Committee Requests - Employee Contributions for Act 447, Law 3, System 2000 and Act 3; System 2000 Balance Contributions	Confidential
Debtors' Exhibit 54	Estimated headcount by class (July 26, 2021)	Confidential
Debtors' Exhibit 55	Oversight Board POA pension classes and claim (June 24, 2021)	Confidential
Debtors' Exhibit 56	Spreadsheet including information for incorporation into April 2021 Commonwealth certified fiscal plan	Confidential
Debtors' Exhibit 57	Act 33 approved December 7, 1942 13 L.P.R.A. § 35-43	
Debtors' Exhibit 58	Act 2 approved October 10, 1985 13 L.P.R.A. § 141-141m	
Debtors' Exhibit 59	Act 1 approved June 26, 1987, as amended 13 L.P.R.A. § 63-63h	
Debtors' Exhibit 60	Act 47 approved June 30, 2013	
Debtors' Exhibit 61	Act 242 approved December 13, 2011	
Debtors' Exhibit 62	Act 45 approved June 30, 2013 7 L.P.R.A. § 607g	
Debtors' Exhibit 63	Act 34 approved March 4, 2014	
Debtors' Exhibit 64	Act 79 approved June 1, 2011	
Debtors' Exhibit 65	Act 243 approved August 9, 2008	
Debtors' Exhibit 66	Act 74 approved July 23, 2007, as amended	
Debtors' Exhibit 67	Act 43 approved August 1, 2005, as amended	
Debtors' Exhibit 68	Act 216 approved August 19, 2004	
Debtors' Exhibit 69	Act 100 approved July 12, 2002, as amended	

Exhibit No.	Description	Confidential
Debtors' Exhibit 70	Act 161 approved July 5, 2003	
Debtors' Exhibit 71	Act 149 approved August 9, 2002, as amended	
Debtors' Exhibit 72	Joint Resolution No. 57 approved July 12, 1993	
Debtors' Exhibit 73	Act 54 approved July 6, 2001	
Debtors' Exhibit 74	Act 118 approved July 13, 2000	
Debtors' Exhibit 75	Act 153 approved July 16, 1999	
Debtors' Exhibit 76	Act 219 approved August 9, 1998	
Debtors' Exhibit 77	Act 81 approved August 14, 1997	
Debtors' Exhibit 78	Act 119 approved August 9, 1995	
Debtors' Exhibit 79	Act 46 approved July 28, 1994	
Debtors' Exhibit 80	Act 39 approved May 13, 1976, as amended	
Debtors' Exhibit 81	Act 83 approved August 30, 1991 21 L.P.R.A. § 5001-5013	
Debtors' Exhibit 82	Joint Resolution No. 99-2013 approved December 9, 2013	
Debtors' Exhibit 83	Act 242 approved December 13, 2011	
Debtors' Exhibit 84	Joint Resolution No. 104 approved December 13, 2013	
Debtors' Exhibit 85	Joint Resolution No. 96 approved November 27, 2013	
Debtors' Exhibit 86	Act 17 approved April 11, 1968	
Debtors' Exhibit 87	Act 409 approved September 22, 2004	
Debtors' Exhibit 88	Act 1 approved January 1, 2015	

Exhibit No.	Description	Confidential
Debtors' Exhibit 89	Act 45 approved July 28, 1994	
Debtors' Exhibit 90	Act 9, approved August 12, 1982, codified in part at 9 L.P.R.A. § 2021	
Debtors' Exhibit 91	Act 43 approved June 21, 1971; 13 L.P.R.A. § 31751(a)(1)	
Debtors' Exhibit 92	13 L.P.R.A. § 31751(a)(3)	
Debtors' Exhibit 93	Act 44 approved June 21, 1988, as amended; 3 L.P.R.A. § 1914	
Debtors' Exhibit 94	Act 1 approved January 1, 2015; 13 L.P.R.A. § 31751a(a)	
Debtors' Exhibit 95	13 L.P.R.A. § 31751(a)(4)	
Debtors' Exhibit 96	13 L.P.R.A. § 31751(a)(5)	
Debtors' Exhibit 97	13 L.P.R.A. § 2271v(a)	
Debtors' Exhibit 98	Act 147 enacted June 18, 1980, as amended, 23 L.P.R.A. § 104	
Debtors' Exhibit 99	18 L.P.R.A. § 621-1	
Debtors' Exhibit 100	Act 221 approved May 15, 1948, as amended, 15 L.P.R.A. § 74(d)	
Debtors' Exhibit 101	Act 18 approved January 24, 2014, codified in part at 21 L.P.R.A. §§ 6741, 6742	

**EXHIBIT EXHIBIT LIST Page 8 of 10**

Exhibit No.	Description	Confidential
Debtors' Exhibit 102	Act 214 approved August 18, 2004, as Amended and in relevant part, 23 L.P.R.A. § 695d	
Debtors' Exhibit 103	12 L.P.R.A. §8105	
Debtors' Exhibit 104	Act 41 approved July 22, 2011, as codified in part at 3 L.P.R.A. § 1023	
Debtors' Exhibit 105	Act 1 approved January 31, 2011, as amended and codified in part at 13 L.P.R.A. § 33231(l)	
Debtors' Exhibit 106	Act 106 approved August 23, 2017 3 L.P.R.A. § 9531-9590	
Debtors' Exhibit 107	Act 160 approved December 24, 2013 18 L.P.R.A. § 393-399d	
Debtors' Exhibit 108	Act 91 of March 24, 2004 Repealed: 18 L.P.R.A. § 391-392w	
Debtors' Exhibit 109	Act 12 approved October 19, 1954 4 L.P.R.A. § 233-246	
Debtors' Exhibit 110	Act 7-2021 enacted June 9, 2021	
Debtors' Exhibit 111	Expert Report of Andrew Wolfe (Corrected) (dated September 13, 2021, corrected version filed September 17, 2021)	
Debtors' Exhibit 112	Expert Report of Marti Murray (September 13, 2021)	
Debtors' Exhibit 113	Anderson, D., et. al. (2014) "Assessing the Gains from Structural Reforms for Jobs and Growth," Chapter 7 of Jobs and Growth: Supporting the European Recovery, IMF April 2014. <a href="https://www.imf.org/en/News/Seminars/Conferences/2016/12/30/Jobs-and-Growth-Supporting-the-European-Recovery">https://www.imf.org/en/News/Seminars/Conferences/2016/12/30/Jobs-and-Growth-Supporting-the-European-Recovery</a> .	
Debtors' Exhibit 114	Haidar, J.I. (2012) "The Impact of Business Regulatory Reforms on Economic Growth", Journal of The Japanese and International Economies, Vol. 26 (2012) pp. 285-307.	

Exhibit No.	Description	Confidential
Debtors' Exhibit 115	Marr, C, et al. (2015) "EITC and the child tax credit promote work, reduce poverty, and support children's development, research finds," Center on Budget and Policy Priorities, October 2015.	
Debtors' Exhibit 116	Micallef, B. "Estimating the Impact on Potential Output of Structural Reforms to Increase the Female Participation Rate," Policy Note November 2015, Central Bank of Malta.	
Debtors' Exhibit 117	World Bank (2020), "Doing Business, Comparing Business Regulation in 190 Economies," World Bank Group, Washington, D.C.	
Debtors' Exhibit 118	Act 80-1976 enacted May 30, 1976	
Debtors' Exhibit 119	Engagement Letter re Commonwealth of Puerto Rico Plan Confirmation Proceedings, including DRA Parties' Administrative Expense claim against the Commonwealth (September 1, 2021)	
Debtors' Exhibit 120	DRA Parties' Opening Expert Disclosures (September 6, 2021)	
Debtors' Exhibit 121	Amended Notice of Videotaped Deposition of Douglas J. Brickley (October 4, 2021)	
Debtors' Exhibit 122	Oversight Board Resolution Consent Certifying Submission of the Plan of Adjustment for the Commonwealth, ERS, and PBA (September 26, 2019)	
Debtors' Exhibit 123	Oversight Board Resolution Certifying Submission of Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (February 28, 2020)	
Debtors' Exhibit 124	Oversight Board Resolution Certifying Submission of Second Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (March 8, 2021)	
Debtors' Exhibit 125	Oversight Board Resolution Certifying Submission of Third Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (May 11, 2021)	
Debtors' Exhibit 126	Oversight Board Resolution Certifying Submission of Fourth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (June 29, 2021)	

Exhibit No.	Description	Confidential
Debtors' Exhibit 127	Oversight Board Resolution Certifying Submission of Fifth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 12, 2021)	
Debtors' Exhibit 128	Oversight Board Resolution Certifying Submission of Sixth Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 26, 2021)	
Debtors' Exhibit 129	Oversight Board Resolution Certifying Submission of Seventh Amended Plan of Adjustment for the Commonwealth, ERS, and PBA (July 30, 2021)	
Debtors' Exhibit 130	Best Interests Test Reports for the Commonwealth, ERS, and PBA	
Debtors' Exhibit 131	Amended Best Interests Test Report for PBA	
Debtors' Exhibit 132	Final Investigative Report, Financial Oversight and Management Board for Puerto Rico, Independent Investigator	
Debtors' Exhibit 133	Stipulation and Order between the Governor, AAFAF, and the Oversight Board	